

## AUDIT REPORTS ISSUED BETWEEN 1<sup>st</sup> AUGUST 2024 & 30<sup>th</sup> NOVEMBER 2024

### Alliance Norse Contract Management

#### Assurance Level

##### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

#### Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> <li>• Appropriate levels of insurances and indemnities should be in maintained in accordance with the terms of the service agreement.</li> <li>• A 'contract compliance checklist' should be utilised to ensure that periodic checks are being undertaken to confirm compliance with the contract terms and conditions.</li> <li>• Sample checking of the performance data submitted by Alliance Norse Ltd should be undertaken to ensure that it is accurately calculated and supported by appropriate documentary evidence.</li> <li>• Business plans should be approved on an annual basis in accordance with the terms of the service agreement.</li> </ul>	<ul style="list-style-type: none"> <li>• The agreement has been expanded to cover disabled adaptations.</li> <li>• A number of strategic groups have been developed to review performance and financial issues.</li> </ul>

#### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Risk Registers					1	
Service Agreements			1			1
Commissioning Board					2	
Contract Monitoring			1			
Complaints, Comments and Compliments					3	
Key Performance Indicators			1		1	
Business Plans			1			
<b>Total</b>			<b>4</b>		<b>7</b>	<b>1</b>

## Expenses and Staff Vehicle Schemes

### Assurance Level

#### **Assurance: LIMITED**

It is our opinion that controls currently in place within the system provides limited assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>All travel claims should be appropriately reviewed to ensure that the correct mileage rate has been claimed.</li> <li>Review reporting to determine the extent of the errors in the current reporting system and ensure all approved claims have been accurately paid.</li> <li>All claims should be approved by officers who have line manager responsibilities for the claimant.</li> <li>Ensure that payments for car loans are promptly deducted from employee salaries at the start and end of loan terms.</li> <li>Interest rate calculations should be added to the outstanding car loan balance of any leavers.</li> </ul>	<ul style="list-style-type: none"> <li>The expense claims are all now processed electronically.</li> </ul>

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Business Mileage Rates			1		1	
Expense System Reporting			1		1	
Expense Policy Document Control						1
Expense Claims Approval			1			
Car Loan Application Process					6	2
Car Loan Payments			2			
Electric Vehicle Scheme						1
Knowles Fleet Contract					1	
<b>Total</b>			<b>5</b>		<b>9</b>	<b>4</b>

# Corporate Governance

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

## Key Findings

Key Issues	Strengths and Improvements
	<ul style="list-style-type: none"> <li>• Corporate priorities and objectives have been agreed and adequately communicated.</li> <li>• There are designated committees responsible for governance issues.</li> <li>• Code of conduct training is regularly provided.</li> <li>• Senior councillors are now involved in the review and authorisation of the Chief Executive's leave / attendance at external meetings.</li> </ul>

## Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Governance Frameworks					4	
Induction Process					1	
Promotion of Policies and Procedures					1	
Interests / Gifts and Hospitality						2
<b>Total</b>					<b>6</b>	<b>2</b>

# Complaints, Compliments and Comments

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>The response times set out within the Joint Corporate Complaints, Compliments and Comments Procedure and Policy should be followed, with customers receiving appropriate notification of delays, where applicable.</li> <li>Alliance trading companies should adhere to the Joint Corporate Complaints, Compliments and Comments Procedure and Policy when responding to customers.</li> </ul>	<ul style="list-style-type: none"> <li>The Infreemation system is utilised by all service areas, including Alliance trading companies.</li> <li>Customer service staff are trained in appropriate complaint handling.</li> </ul>

## Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Complaints Procedure and Policy					3	
Housing Ombudsman Self-Assessment					1	
Complaint Handling Performance Indicator					1	
Document Retention					2	
Infreemation System Access					1	
Customer Feedback Responses			2		1	
<b>Total</b>			<b>2</b>		<b>9</b>	

# BACS Transmissions

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"><li>The user access levels for the Smarter Pay system should be reviewed to ensure that an appropriate segregation of duties is maintained.</li></ul>	<ul style="list-style-type: none"><li>Transmission processes remain consistent across the Alliance.</li><li>Exception reports are promptly actioned.</li></ul>

## Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Access to BACS Files					2	
System Access			1		1	
<b>Total</b>			<b>1</b>		<b>3</b>	

# Planning Policy

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>The current local plan earmarked reserves should be reviewed to determine the management responsibilities of the budget.</li> <li>Periodic checks should be undertaken by the contract manager to confirm contractor compliance with the contract terms and conditions of commissioned work.</li> <li>Planning policy should ensure that any future procurement is in accordance with the “summary sources thresholds” processes within the procurement procedure rules.</li> </ul>	<ul style="list-style-type: none"> <li>The Objective system is used for public consultations.</li> <li>Filing of internal documentation relating to planning policy is currently being reviewed and updated.</li> </ul>

## Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Information Asset Register					1	
The Alliance Websites					1	
Data Retention					2	
Budgetary Control			1		1	
Appointment of Consultants			2			
<b>Total</b>			<b>3</b>		<b>5</b>	